



P. G. Diploma in G.S.T. & Tally Accounting

:Course Structure:

SEMESTER - I

Subject Code	Paper No.	Course Name	Internal Marks	Term-End Marks	Total Marks	Credits
22066	01	Financial Accounting	30	70	100	04
22067	02	Computerized Accounting System Using Tally-1	30	70	100	04
22068	03	Theory and Practice of GST	30	70	100	04
22069	04	Communication Skills for Managers	30	70	100	04

SEMESTER - II

Subject Code	Paper No.	Course Name	Internal Marks	Term-End Marks	Total Marks	Credits
22070	01	Tax Procedure and Practice	30	70	100	04
22071	02	Computerized Accounting System Using Tally-2	30	70	100	04
22072	03	Goods and Service Tax : Procedure & Provisions	30	70	100	04
22073	04	Fundamentals of E-Commerce	30	70	100	04

- ◆ Eligibility : Any Graduate with Minimum Passing Standard
- ◆ Medium of Instruction : English, Gujarati
- ◆ Passing Standard : As per Maharaja Krishnakumarsinhji Bhavnagar University



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SEMESTER - I

Paper No-01: Financial Accounting

SUBJECT CODE: 22066

Course credit: 04

Teaching Hours: 45

Marks: 70

Unit	Content	Marks
1	FUNDAMENTALS OF ACCOUNTANCY: Meaning, Scope and Utility of Accounts, Methods of keeping Books of Accounts, Difference between Book Keeping and Accountancy, Users of Accounts, Fundamental Accounting Equation, Types of Accounts, Rules of Debit and Credit, Types of Transactions, Types of Assets and Liabilities	14
2	ACCOUNTING CONCEPTS, CONVENTIONS & PRINCIPLES: Accounting Principles, Policies, Concepts and Conventions. Generally Accepted Accounting Principles, Identification of different Accounting concept applied in various transactions, its accounting entries and its presentation in Annual Financial Statement.	14
3	CAPITAL, REVENUE, DEFERRED REVENUE EXPENSES, RESERVES, PROVISIONS AND CONTINGENT LIABILITY: Meaning and difference between Capital and Revenue Incomes and Expenses, Identification of Capital and Revenue Expenses and Incomes, Meaning of Deferred Revenue Expense, Difference between Reserves and Provisions, meaning of Contingent Liability	14
4	ACCOUNTING FOR NON TRADING CONCERNS: Meaning of Non Trading Concern, Annual Financial Statements of Non Trading Concerns (NTC), How NTC differs from Trading Concern, Identification of Capital and Revenue Items for non-trading organizations, Receipts and Payments Account, Income and Expenditure Account, Balance Sheet, Concept of different funds and their accounting treatment.	14
5	FINAL ACCOUNTS OF SOLE PROPRIETARY CONCERN: Preparation of Final account of sole Trading.	14

Suggested Readings and Reference Books:

1. Accounting for Managers – J. Made Gowda – Himalaya Publishing House
2. Introduction to Accountancy – T. S. Grewal & S. C. Gupta–S. Chand – 8th Edition
3. Modern Accountancy - HanifMukerji – TMH
4. Financial Accounting by Dr. KaustubhSontake–1st Edition–Himalaya Publishing House



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SEMESTER - I

Paper No-02: Computerized Accounting System using Tally-I

SUBJECT CODE: 22067

Course credit: 04

Teaching Hours: 45

Marks: 70

Unit	Content	Marks
1	BASICS OF ACCOUNTING AND TALLY: - Basics of Accounting: <ul style="list-style-type: none">◆ Accounting Principles,◆ Concepts and Convention◆ Types of Accounts◆ Golden Rules of Accounting◆ Mode of Accounting, Financial Statements◆ Recording Transactions of Sample Data Basics of Tally: <ul style="list-style-type: none">◆ Installing Configuring Tally9.ERP◆ Introduction of tally9 ERP◆ Getting Functional with Tally. ERP 9◆ Creation/setting up of Company in Tally. ERP 9◆ Company Features / Configurations	14
2	CREATING ACCOUNTING AND INVENTORY MASTERS: Creating Accounting Masters in Tally. ERP 9: <ul style="list-style-type: none">◆ Charts of accounts◆ Groups, Ledgers◆ Walkthrough for creating charts of Accounts◆ Practical Exercises	14
3	Creating Inventory Masters in Tally. ERP 9: <ul style="list-style-type: none">◆ Stock Group, Stock Categories, Units of Measure◆ Godown, Stock Items, Voucher Types◆ Walkthrough for creating Inventory Masters◆ Practical Exercises	
4	VOUCHER ENTRY AND BASIC REPORTS: - Voucher Entry in Tally. ERP 9: <ul style="list-style-type: none">◆ Accounting Vouchers, Walkthrough for recording accounting vouchers◆ Inventory Vouchers, Walkthrough for recording Inventory vouchers◆ Practical Exercises - Generating Basic Reports in Tally. ERP 9: <ul style="list-style-type: none">◆ Financial Statements, Accounting Books & Registers◆ Inventory Books & Reports◆ Exception Reports◆ Practical Exercises	14
5	TECHNOLOGICAL ADVANTAGES OF TALLY. ERP 9: <ul style="list-style-type: none">◆ Tally Vault, Security Controls, Backup and Restore◆ Split Company Data, Export and Import of Data◆ Printing reports	14

Suggested Readings and Reference Books:

1. TDL Reference Manual of Tally 9

Note: Latest Editions of the above books may be used.



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SEMESTER - I

Paper No-03: Theory & Practice of GST

SUBJECT CODE: 22068

Course credit: 04

Teaching Hours: 45

Marks: 70

Unit	Content	Marks
1	INTRODUCTION TO GST: Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration - Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.	14
2	GETTING STARTED WITH GST: Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply - Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details –Reports.	14
3	RECORDING ADVANCED ENTRIES: Introduction -Accounting of GST Transactions -Purchases from Composition Dealer - Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales - Advance Receipts and payments	14
4	GST ADJUSTMENT AND RETURN FILING: Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off - GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.	14
5	Input Tax Credit: Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in Special Circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reserve Charge Mechanism, Job work.	14

Suggested Readings and Reference Books:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.



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SEMESTER - I

Paper No-04: Communication Skills for Managers

SUBJECT CODE: 22069

Course credit: 04
Teaching Hours: 45
Marks: 70

Unit	Content	Marks
1	Communication and Presentation 1. Conventions of E Process 2. Barriers to e- communication 3. Methods / Tools of e 4. Presentation Skills (Making PPT presentation) 5. Non -Verbal Communication during Presentation	14
2	Organizational Communication 1. Managing Project Communication: Mandatory, Informational, Marketing 2. Project Communication Mix	14
3	1. Financial Communication 2. Communication between functional Areas: Marketing & Production, HR & Other, Finance & Other	14
4	Soft Skills and Written Skills 1. Interpersonal Communication 2. Self-management: Stress management, Time management and Teamwork 3. E- Mail Etiquettes and Drafting of e 4. Drafting Sales letters 5. Conversion of Data into Information: graphs, Chart, tables etc.	14
5	Corporate Communication and Media Relation 1. Corporate Communication 2. Crisis Management Communications 3. Crisis Communication Planning: organizing and Completing a plan 4. Media Release in Crisis Situations 5. Using Electronic media for sales promotion (Internet) 6. Cases based on entire Syllabus Topics should be given.	14

Suggested Readings and Reference Books:

1. Lesikar & Flately : Basic Business Communication
2. V K Jain & Omprakash Biyani: Business Communication: S Chand
3. Hasbany Ghassan: How to make winning presentation: Jaico Publication
4. Peter F Haddon, Mastering Personal & Interpersonal Skills: Thorogood
5. Merry Shelburne, Effective Public Relations: A Practical Approach: biztantra
6. Edited by, Fernandez, Pattanayak, DHAR, Ravishankar: Human Skills: Himalya Publishing House
7. Chaturvedi P. D. & Chaturvedi Mukesh: Business Communication: Pearson Second Edition
8. Raman Minaxi and Singh : Business Communication: Oxford University Press



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SEMESTER – II

Paper No-01: Tax Procedure and Practice

SUBJECT CODE: 22070

Course credit: 04
Teaching Hours: 45
Marks: 70

Unit	Content	Marks
1	INDIAN TAX SYSTEM: Meaning of Tax, Central and State Powers of taxation. Distribution of revenues between central and states. Direct and Indirect taxes:(in brief) Direct taxes of the Central Government: Income Tax, Wealth Tax,Interest Tax Act,1947 with effect from 1-4-1993; Expenditure Tax Act,1987. Indirect taxes of Central Government: Central Excise, Customs Duty, Central Sales Tax.	14
2	Taxes of the State Governments: Taxes on sale and purchase of goods, tax on land and building, octroi duty, tax on profession, trade and business, toll tax on motor vehicles and transportation, tax on advertisement/tax on luxuries, entertainment and amusement, tax on betting and agricultural income tax, and land revenue.	14
3	INCOME TAX LAW Regulatory framework: An overview of I-T, Act 1961 and I-T Rules 1962. Important Definitions. Residential Status. Income Tax Authorities	14
4	HEADS OF INCOME: Only Theory Salary Income. Income from house property.	14
5	HEADS OF INCOME: Only Theory Profit and gains of business or profession. Capital gains. Income from other sources.	14

Suggested Readings and Reference Books:

1. Systemetic Approach to Income Tax & CST -By Dr Girish Ahuja & Dr. Ravi Gupta.
2. Student's Guide to Income Tax- By Dr.V.K.Singhania & Monica Singhania
3. Taxation- By Prin. T.J.Rana & Prin. V.S.Dalal



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SEMESTER – II

Paper No-02: Computerized Accounting System using Tally-II
SUBJECT CODE: 22071

Course credit: 04
Teaching Hours: 45
Marks: 70

Unit	Content	Marks
1	ADVANCED ACCOUNTING IN TALLY. ERP 9: <ul style="list-style-type: none">◆ Bill-Wise details, Cost centres and Cost categories, Voucher Classes, Cost Centre Class◆ Multiple Currency, Interest Calculation, Budgets & Control, Scenario Management, Banking◆ Stock Summary, Trail Balance◆ Practice Exercises	14
2	ADVANCED INVENTORY IN TALLY. ERP 9: <ul style="list-style-type: none">◆ Order Processing, Reorder Levels, Tracking Numbers, Batch-Wise Details, Additional Cost Details◆ Bills of Material (BOM), Price Levels & Price Lists, Stock Valuation, Zero Value Entries, Inventory Ageing Analysis –◆ Practical Exercises	14
3	TAX IN TALLY. ERP 9 - I: Value Added Tax (VAT): <ul style="list-style-type: none">◆ Basic Concepts of VAT, Configuring VAT in Tally. ERP 9◆ Creating Masters, Entries Transactions, VAT Reports, Accounting for Return of goods, Rate Difference in purchase/sale, Accounting for Interest Transactions◆ Practical Exercises	14
4	Central Sales Tax (CST): <ul style="list-style-type: none">◆ Basics of CST, Enabling CST in Tally. ERP 9, Recording interest transactions, Payment of CST, CST Reports◆ Practical Exercises Tax Deducted at Source (TDS): <ul style="list-style-type: none">◆ Basics of TDS, Configuring TDS in Tally. ERP 9, Creation of Masters, Recording Transactions, TDS Reports◆ Practical Exercises	14
5	TAX IN TALLY. ERP 9 - II: Service Tax (ST): <ul style="list-style-type: none">◆ Basics of Service Tax, Configuring ST in Tally. ERP 9◆ Creating Masters, Entries Transactions, Accounting for Advance Receipts, Opening Service Tax Credit, Adjustment of input Service Tax Credit, Payment of Service Tax, ST Reports◆ Practical Exercises Excise for Dealers & Manufactures: <ul style="list-style-type: none">◆ Basics Concepts of Excise and Excise Duty◆ Configuring Dealers & Manufactures Other Issues: <ul style="list-style-type: none">◆ Configuring Tally. ERP 9 for Multilingual Capabilities◆ Tally Vault, Security Controls, Backup & Restore, Split Company Data, Export & Import of Data	14

Suggested Readings and Reference Books:

1. TDL Reference Manual of Tally 9

Note: Latest Editions of the above books may be used.



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SEMESTER – II

Paper No-03: Goods and Service Tax: Procedure & Provisions

SUBJECT CODE: 22072

Course credit: 04
Teaching Hours: 45
Marks: 70

Unit	Content	Marks
1	Procedures : Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment : Self-Assessment, Summary and Scrutiny	14
2	Special Provisions: Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control, E- way bills, zero-rated supply, Offences and Penalties, Appeals	14
3	Customs Law: Basic, Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.	14
4	RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP-I: Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services	14
5	RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP – II: Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off	14

Suggested Readings and Reference Books:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.



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SEMESTER – II

Paper No-04: Fundamentals of E-Commerce

SUBJECT CODE: 22073

Course credit: 04

Teaching Hours: 45

Marks: 70

Unit	Content	Marks
1	Computer Fundamentals Introduction – Characteristics – History Overview of System Unit – Power Supply – Motherboard and its components Overview of CPU, ROM, RAM and Secondary Storage Devices Overview of Input / Output Devices	14
2	Internet and Web: E-Commerce Infrastructure Internet Technology & Background – The World Wide Web – Internet and Web: Features & Services What is E-Commerce? – Difference between E-Commerce and Commerce (E-Business) – Unique Features of E-Commerce – Types of E-Commerce – Brief History of E-Commerce	14
3	E-Commerce Business Models & Concepts Key Elements of a Business Model Major B2C Business Models: Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider,	14
4	Community Provider Major B2B Business Models: Edistributor, Eprocurement, Exchanges, Industry Consortia, Private Industrial Networks Business Models in Emerging E-Commerce Areas How Internet and Web change Business	14
5	Online Security & Payment Systems - Security Threats in E-Commerce - Technology Solutions - Payment Systems - Payment Systems in E-Commerce	14

Suggested Readings and Reference Books:

1. E-Commerce 2014 (10th Edition) 10th Edition or latest edition by Kenneth C Laudon and Carol Guercio Traver, Pearson Publishing
2. Electronic Commerce 2012: A Managerial Perspective (7th edition) by Efraim Turban, Jae K. Lee, David King, Ting Peng Liang, Deborah Turban (Prentice-Hall Publishing)